IN RECOGNITION OF JOHN BROWNE, CHIEF EXECUTIVE OF BP

### HON. SHERWOOD L. BOEHLERT

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES Wednesday, March 20, 2002

Mr. BOEHLERT. Mr. Speaker, I rise today to recognize John Browne, chief executive of BP for his distinctive leadership on the issue of climate change. In 1997, at Stanford University, John Browne took a bold step; he broke from his peers in the oil and gas industry and set a target to significantly reduce greenhouse gas emissions from company operations. The target he set was a ten percent reduction below a 1990 baseline by the year 2010

Just last week this same man again stood before an audience at Stanford to announce that the company had achieved the target, and done so eight years ahead of schedule. Importantly, this was done at no net cost to the company. Mr. Browne further announced that BP would continue its quest to reduce the carbon intensity of its activities and stabilize carbon emissions at current levels while growing the company. This, he said, would be achieved through focusing on technology improvements, gains in efficiency and through offering less carbon intensive products to customers.

Mr. Speaker, the actions on the part of John Browne and BP clearly demonstrate that a little bit of initiative can go a long way. This is leadership—we need more of it here in the U.S. on the matter of climate change, because this issue is not going to go away.

I applaud the achievements of John Browne and the progressive company that he leads.

HONORING ROY C. NICHOLS

## HON. BARBARA LEE

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES Wednesday,  $March\ 20$ , 2002

Ms. LEE. Mr. Speaker, I rise today to honor Bishop Nichols for his lifetime of national and international public service. He has been a tireless champion for economic, social and civil justice for more than 50 years.

He once stated, "education is critical in achieving national goals. Most people forget that the U.S. Constitution was written as a mission statement to establish social justice . . . And, public schools must foster a sense of justice under which people of diverse economic, social, and racial backgrounds can become great."

In his efforts to help bring equity to underserved communities, Bishop Nichols has served as Chairman of Oakland's Human Relations Commission and President of the Sequoyah Heights Board of Directors. He has also served as a consultant, lecturer, preacher, interim pastor and Bishop in Residence.

In the late '50s and throughout the 60's, Bishop Nichols, then Pastor of Downs Memorial United Methodist Church in North Oakland, joined with national leaders to advocate for civic, economic, social and educational justice in the Bay Area. He was chair of the Berkeley NAACP Education Committee, President of the Berkeley Board of Education (four years

before the school district became the first to voluntarily integrate schools), and hosted the first Black Panthers' Breakfast.

Since 1968, Bishop Nichols has worked from several different positions to raise the principles of justice in the faith community. He was a member of the Executive & Central Committees of the World Council of Churches of Geneva, Switzerland; President of Christian Associates in Western Pennsylvania; President of the Council of Bishops for the United Methodist Church; President of the New York Council of Church Executives; and President of Africa University's Development Committee.

Finally as we honor him tonight, I want to thank him on behalf of the entire 9th Congressional District for being a great religious and civil leader. Bishop Nichols has been a friend who has shared his wisdom and has given me support.

I take great pride in joining Bishop Nichols' friends and colleagues to salute the extraordinary Roy C. Nichols.

BRING SOCIAL SECURITY PRIVATIZATION TO THE FLOOR FOR DEBATE

### HON. ROBERT T. MATSUI

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES Wednesday, March 20, 2002

Mr. MATSUI. Mr. Speaker, last year the President convened a special, hand-picked commission to study Social Security reform. Unfortunately, the commission was comprised entirely of those who support private accounts as a precondition to any reform proposals they might consider. In December 2001, the commission disbanded after releasing a report in which it detailed three privatization options, each of which cuts benefits and requires massive general revenue transfers to finance private accounts.

President Bush continues to advocate these untested privatization plans as the single solution to Social Security's future financing challenges, but he has thus far been unwilling to submit these schemes to the rigors of the legislative process of advocacy, testimony, and amendment. If these plans are indeed credible options, they should be treated as such. They should be marked up in the House Ways and Means Committee and brought as soon as possible to the House floor for debate and a vote. Should any one of the measures prove feasible or desirable, it would subsequently be sent to the Other Body for additional debate and votes. Should both houses agree, the legislation would then be sent to the President of the United States for his signature or veto.

Sadly, it appears unlikely that Social Security privatization will follow this rational and democratic course. The Republicans refuse to place this issue on the agenda. They have scheduled no markups, no debate, and no votes on what will be a radical change to the most successful program in American history. Meanwhile, the President has indicated that he intends to move forward with these proposals next year.

Mr. Speaker, Social Security is a critically important program for millions in America, and the American people deserve an honest debate on these proposals now. That is why I am introducing this legislation. It is the only

way the American people will get the debate they deserve.

Simply put, if neither the President nor the Republican majority in the House will submit the President's privatization plans to the light of day, others will be forced to do it for them. It is with a sincere hope for an open and fair debate that I introduce this legislation to the House of Representatives. I now call on the Republican majority to bring this legislation to the floor.

IN TRIBUTE TO GLEN AND SALLY BECERRA

#### HON. ELTON GALLEGLY

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES Wednesday, March 20, 2002

Mr. GALLEGLY. Mr. Speaker, I rise to pay tribute to two of my constituents and friends, Glen and Sally Becerra, who for the second year are chairing the Simi Valley Education Foundation's Lew Roth Dinner.

Few passions are more important to the future of America than the education of our children. Lew Roth epitomized that passion during 23 years as a School Board trustee in my hometown of Simi Valley, California. We registered in different parties, but we were bound by that belief. He was a true teacher and a good friend.

Lew founded the Simi Valley Education Foundation in 1989 to provide the business community and individuals with an avenue to improve our schools. The Lew Roth awards were founded after Lew died in 1991 to recognize other school personnel who share Lew's passion for educating our children. Awarded during a gala dinner celebration, the awards honor a classified school employee, a manager, a teacher and a volunteer. This year's recipients are PTA volunteer Annette Morgan, Garden Grove School Principal Lynn Friedman, Santa Susana School cafeteria manager Linda Pistachio, and longtime educator Peggie Noisette. They join an elite group more important than any Hall of Frame promoted regularly on television.

This year's gala, to be held on Friday at the Ronald Reagan Presidential Library, is a festive gathering that brings the community together to recommit to Lew's ideals and his vision. It is an important fund-raiser for the non-profit foundation, and provides a large share of the funds the foundation spends each year for teacher grants, classroom technology and other educational needs. The success of the evening helps shape the success of the foundation for the coming year.

And, the success of the evening depends largely on the people who chair the event, the caliber of an active foundation board, and the cadre of other volunteers they assemble to assist them. It's a huge commitment and one that Glen and Sally Becerra have taken on twice. It is anticipated that the galas last year and this year will have raised about \$200,000 for the foundation.

I know personally of Glen's and Sally's commitment to family and community. They have two young children who are the loves of their lives. Sally is a dedicated mother and Glen a dedicated father who together actively nurture their children. In addition to serving as a foundation board member, Glen is a city councilman. They have long been active in their community, like their parents before them.

Mr. Speaker, I know my colleagues will join me in congratulating Gland and Sally Becerra on another successful event and thank them for their dedication and ensure our children receive a rich and rewarding education.

INTERNATIONAL TAX SIMPLIFICA-TION AND FAIRNESS FOR AMER-ICAN COMPETITIVENESS ACT OF 2002

### HON. AMO HOUGHTON

OF NEW YORK

IN THE HOUSE OF REPRESENTATIVES Wednesday, March 20, 2002

Mr. HOUGHTON. Mr. Speaker, today I am introducing a bill, the "International Tax Simplification and Fairness for American Competitiveness Act of 2002." The world economy continues the process of globalizing at a pace unforeseen a few years ago. Our trade laws and practices as well as our commitment to the World Trade Organization have encouraged the expansion of U.S. business interests abroad. However, our tax policy lags far behind and seems out of sync with our trade policy. In fact, our international tax policy seems to promote consequences that may be contrary to the national interest.

The United States is the largest trading nation in the world. In 2000, the value of our exports and imports of goods and services was about \$2.5 trillion, or 25% of our GDP. Although the U.S. is not as dominant in the world markets as in the past, foreign earnings from 1990–1997 represented a greater percentage (17.7%) of all U.S. corporate net income than 40 years ago (7.5%). So our economy is becoming more trade dependent than ever.

We confront an economy in which U.S. multinationals face far greater competition in global markets. At the same time, U.S. companies depend more than ever on these markets for a much larger share of profits and sales. In light of these circumstances, the effects of tax policy on the competitiveness of U.S. companies operating abroad is of greater consequence today than ever before.

As we continue to discuss fundamental reform of our tax system. I believe it imperative to address the area of international taxation. In an Internal Revenue Code that is a monument to complexity, there is no area that contains as many difficult and complicated rules as international taxation. Further, it cannot be stressed enough as to the importance of continued discussion between the Congress and Treasury to simplify and make fair our inter-

national tax laws. The Treasury's publicly expressed intent to work with Congress this year to pursue meaningful simplification is very encouraging. The Joint Committee on Taxation issued a simplification report last year containing many simplification proposals. Some relating to the international tax area have been included in the bill.

No one is under any illusion that the measure being introduced removes all complexity or breaks bold new conceptual ground. It is also recognized that the enactment of the bill in its entirety is not likely. It is a list of options from which to choose for an appropriate Ways and Means Committee tax bill. I believe, however. that the enactment of any portion of this legislation would be a significant step in the right direction. Likewise, there are cost implications to enactment. There may well be trade-offs in this regard as we pursue other changes in the tax and trade areas. Lastly, the bill attempts to avoid rifle shot provisions or to create situations for abuse. The bill is subject to an ongoing review to make sure these situations do not exist

The legislation would enhance the ability of the United States to continue as the preeminent economic force in the world. If our economy is to continue to create jobs for its citizens, we must ensure that the foreign provisions of or our income tax law do not stand in the way.

There are many aspects of the current system that should be reformed and greatly improved. These reforms would significantly lower the cost of capital, the cost of administration, and therefore the cost of doing business for U.S.-based firms. This bill addresses a number of such problems, including significant anomalies and provisions whose administrative effects burden both the taxpayers and the government.

The focus of the legislation is to make the international area more rational. In general, the bill seeks in modest but important ways to: (1) simplify this overly complex area, especially in subpart F of the Code and the foreign tax credit mechanisms; (2) encourage exports; and (3) enhance U.S. competitiveness in other industrialized countries.

In summary, the law as now constituted frustrates the legitimate goals and objectives of U.S. businesses and erects artificial and unnecessary barriers to U.S. competitiveness. Neither the largest U.S.-based multinational companies nor the Internal Revenue Service is in a position to administer and interpret the mind-numbing complexity of many of the foreign provisions. Why not then move toward creating a set of international tax rules that taxpayers can understand and the government

can administer? I believe the proposed changes in this bill represent a creditable package and a further step toward reform in the international tax area and urge your support.

TRIBUTE TO JOHN "JACK"
DELMAGE

# HON. DOUG OSE

OF CALIFORNIA

IN THE HOUSE OF REPRESENTATIVES Wednesday, March 20, 2002

Mr. OSE. Mr. Speaker, I rise today to honor a constituent of mine, Private First Class John "Jack" Delmage, who served our nation in combat during World War II. Born March 24, 1919, Jack Delmage was 22 when he volunteered to join the Army as our nation joined the war. This week, more than 50 years later, Jack will finally receive full recognition for his service.

Jack Delmage joined the elite 551st Parachute Infantry Battalion where he earned his Parachutist Badge, known as "Jump" Wings. The 551st has an illustrious record of achievements, including the Army's first daylight combat jump and the capture of the first German general. During his early missions, Jack earned the Combat Parachutist Badge with Bronze Star and the Combat Infantryman's Badge. As a result of his actions on August 15, 1944 in Operation Anvil Dragoon. Jack earned the French Croix de Guerre Medal with Silver-Gilt Star, awarded by the President of France to the 551st Infantry Battalion for the magnificent bravery displayed in the capture of Draguignan. In addition, the Kingdom of Belgium awarded the 551st a commemorative ribbon for their efforts.

During his distinguished military service in World War II, Jack Delmage earned a number of service medals, including: the Bronze Star, the Purple Heart, the Army Good Conduct Medal, the American Campaign medal, the European-African-Middle Eastern Campaign Medal, the World War II Victory Medal, and most recently, the Presidential Unit Citation for extraordinary heroism displayed during the Battle of the Bulge.

Through an unfortunate misunderstanding, his comrades believed Jack was killed in action during the Battle of the Bulge, and as a result, Jack never received these service medals. I am proud to join Jack Delmage this Saturday, March 23, 2002, in a ceremony to receive the medals and recognition he has earned and deserves.